

Expired and Cancelled Appropriations

Public Law 101-510 requires that agencies keep any remaining budget authority for 5 years after an appropriation expires to use in paying unliquidated obligations and liabilities on the books at expiration. At the end of the 5-year period:

- all budgetary resources, both obligated and unobligated, are cancelled;
- DOE has to return the Fund Balance to Treasury; and
- any receivables and payables are cancelled for that appropriation

In FY 2006, DOE has four appropriations, 899/10228 (fund 00699), 899/10242, (fund 01049), 899/10251 (fund 01299), and 890/10309 (fund 01595) that will be affected by the above rules and have to be cancelled at the end of the fiscal year. At year-end there should be no receivables, unfilled customer orders, undelivered orders, or accounts payable appearing on your FMS-2108 (i.e. columns 7, 8, 9 and 10). All balances, other than cash and unobligated allotments, remaining in these appropriations must be removed from your books as of September 30, 2006. Initial reports run for these appropriations as of May 10, 2006, indicate that field offices have balances remaining in various accounts. These balances should be cleared and no further activity should be recorded in these funds.